

IC 6-1.1-8.7

Chapter 8.7. Assessment of Industrial Facilities

IC 6-1.1-8.7-1

"Industrial company" and "department" defined

Sec. 1. As used in this chapter:

- (1) "industrial company" means an owner or user of industrial property; and
- (2) "department" refers to the department of local government finance.

As added by P.L.198-2001, SEC.27.

IC 6-1.1-8.7-2

"Industrial facility" defined

Sec. 2. As used in this chapter, "industrial facility" means a company's real property that:

- (1) has been classified as industrial property under the rules of the department; and
- (2) has a true tax value, as estimated by the department, of at least twenty-five million dollars (\$25,000,000) in a county.

The term includes real property that is used under an agreement under which the user exercises the beneficial rights of ownership for the majority of a year. The term does not include real property assessed under IC 6-1.1-8.

As added by P.L.198-2001, SEC.27.

IC 6-1.1-8.7-3

Petitions for reassessment of industrial facilities

Sec. 3. (a) Before January 1 of each year that a general reassessment commences under IC 6-1.1-4-4, two hundred fifty (250) or more owners of real property in a township may petition the department to assess the real property of an industrial facility in the township for that general reassessment.

(b) An industrial company may at any time petition the department to assess the real property of an industrial facility owned or used by the company.

(c) Before January 1 of any year, the county assessor of the county in which an industrial facility is located may petition the department to assess the real property of the industrial facility for the assessment date in the following year.

As added by P.L.198-2001, SEC.27. Amended by P.L.219-2007, SEC.18; P.L.113-2010, SEC.21.

IC 6-1.1-8.7-4

Assessments by department of local government finance

Sec. 4. The department may assess the real property of an industrial facility pursuant to a petition filed under section 3 of this chapter.

As added by P.L.198-2001, SEC.27. Amended by P.L.219-2007, SEC.19.

IC 6-1.1-8.7-5

Scheduling of assessments

Sec. 5. (a) If the department determines to assess an industrial facility pursuant to a petition filed under section 3(b) or 3(c) of this chapter, the department shall schedule the assessment not later than six (6) months after receiving the petition.

(b) If the department determines to assess an industrial facility pursuant to a petition filed under section 3(a) of this chapter, the department shall schedule the assessment not later than three (3) months after the assessment date for which the petition was filed.

As added by P.L.198-2001, SEC.27. Amended by P.L.219-2007, SEC.20; P.L.113-2010, SEC.22.

IC 6-1.1-8.7-6

Support from county assessors

Sec. 6. The county assessor of the county in which the industrial facility is located shall provide support to the department's assessor during the course of the assessment of an industrial facility.

As added by P.L.198-2001, SEC.27.

IC 6-1.1-8.7-7

Certification of values; appeal and review

Sec. 7. (a) When the department determines its final assessments of an industrial facility, the department shall certify the true tax values to the county assessor and the county auditor of the county in which the property is located. In addition, if an industrial company has appealed the department's final assessment of the industrial facility, the department shall notify the county auditor of the appeal.

(b) The county assessor shall review the certification of the department to determine if any of an industrial company's property has been omitted and notify the department of additions the county assessor finds are necessary. The department shall consider the county assessor's findings and make any additions to the certification the department finds are necessary. The county auditor shall enter for taxation the assessed valuation of an industrial facility that is certified by the department.

As added by P.L.198-2001, SEC.27.

IC 6-1.1-8.7-8

Appeal of industrial facility assessment to the Indiana board; appeal procedure; deadline for determination

Sec. 8. (a) The industrial company that owns or uses the industrial facility assessed by the department under this chapter may appeal that assessment to the Indiana board. Subject to subsections (b), (c), (d), and (e), the county assessor of the county in which the industrial facility is located may appeal an assessment by the department made under this chapter to the Indiana board.

(b) The county assessor of a qualifying county may not expend public money appealing an assessment under this section unless the following requirements are met before a petition for review is

submitted to the Indiana board:

- (1) The county assessor submits to the county fiscal body a written estimate of the cost of the appeal.
- (2) The county fiscal body adopts a resolution approving the county assessor's proposed expenditure to carry out the appeal.
- (3) The total amount of the proposed expenditure is in accordance with an appropriation made by the county fiscal body in the manner provided by law.

(c) Except as otherwise provided in subsections (d) and (e), an appeal under this section shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. An assessment made under this chapter that is not appealed under this section is a final unappealable order of the department.

(d) With respect to an appeal filed by a county assessor under this section the following apply:

(1) In the petition for review to the Indiana board, the county assessor shall state what the county assessor contends the assessed value of the industrial facility should be and provide substantial evidence in support of that contention. Failure to comply with this requirement results in dismissal of the county assessor's petition for review, and no further appeal of the assessment by the county assessor may be taken.

(2) Not later than thirty (30) days after the county assessor files a petition for review in compliance with subdivision (1), the Indiana board shall hold a hearing at which the county assessor must establish a reasonable likelihood of success on any contentions made in the petition for review including, without limitation, the contention required under subdivision (1) regarding the assessed value of the real estate. The industrial company whose industrial facility is the subject of the county assessor's petition for review and the department have the right to appear at this hearing and to present testimony, to cross-examine witnesses, and to present evidence regarding the county assessor's contentions.

(3) Not later than thirty (30) days after the hearing held under subdivision (2), the Indiana board shall issue a determination whether the county assessor has established a reasonable likelihood of success on the contentions in the petition for review. If the Indiana board determines that the county assessor has not established a reasonable likelihood of success on the contentions in the petition for review, the county assessor's petition for review shall be dismissed, and no further appeal of the assessment by the county assessor may be taken. If the Indiana board determines that the county assessor has established a reasonable likelihood of success on the contentions in the petition for review, the Indiana board's determination does not create the presumption that the county assessor's contentions are valid. A determination by the Indiana board that the county assessor has established a reasonable likelihood of success on the contentions in the petition for

review may be appealed to the Indiana tax court as an interlocutory appeal. A party may petition for review by the Indiana supreme court of the Indiana tax court's ruling regarding an interlocutory appeal brought under this subdivision.

(4) The Indiana board shall not hold a hearing on the appeal under IC 6-1.1-15-4 and the county assessor shall not be permitted to conduct discovery under the Indiana board's administrative rules until a determination has been issued under subdivision (3) and:

(A) any interlocutory appeal under subdivision (3) has been ruled on by the Indiana tax court; or

(B) the Indiana supreme court has either rejected a petition for review concerning the Indiana tax court's ruling on the interlocutory appeal or issued a decision regarding the Indiana tax court's ruling on the interlocutory appeal.

(e) On any appeal that has not been dismissed, the Indiana board shall issue an order within one (1) year after:

(1) the taxpayer filed its petition for review;

(2) the issuance of the Indiana board's determination under subsection (d)(3) in the case of an appeal by the county assessor; or

(3) the Indiana tax court or the Indiana supreme court rules on a taxpayer's interlocutory appeal under subsection (d)(3) in the case of an appeal by the county assessor;

whichever is latest.

As added by P.L.198-2001, SEC.27. Amended by P.L.219-2007, SEC.21; P.L.182-2009(ss), SEC.106.

IC 6-1.1-8.7-9

Adoption of rules

Sec. 9. The department may adopt rules to provide just valuations of industrial facilities under this chapter.

As added by P.L.198-2001, SEC.27. Amended by P.L.219-2007, SEC.22.

IC 6-1.1-8.7-10

Conflict of laws

Sec. 10. This chapter is designed to provide special rules for the assessment and taxation of certain industrial facilities. If a provision of this chapter conflicts with a provision of another chapter of this article, the provision of this chapter controls with respect to the assessment and taxation of an industrial facility.

As added by P.L.198-2001, SEC.27.